

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: August 25, 2005

Minutes Approved by Board on September 28, 2005

A meeting of the Georgia State Board of Accountancy was held on Thursday, August 25, 2005, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

Michael W. Skinner, CPA and Chairman
E. J. Maddocks, CPA and Vice Chairman
W. Carter Bates, III, Consumer Member
C. Ben Hill, CPA
J. Sam Johnson, CPA
T. Farrell Nichols, CPA
Grace Williams, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Annie Ruth Parks, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney
Cecil Norris, Tax Depot Express

Chairman Skinner established a quorum was present at 9:34 a.m. and called the meeting to order.

Mr. Maddocks made a motion to approve the minutes as corrected of the July 20, 2005 meeting. Mr. Johnson seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Ms. Williams seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Maddocks, Nichols, Skinner, and Williams. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Nichols made a motion to **approve** the following licensure applications that met certification requirements. Mr. Maddocks seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Joel Madison Blount	Examination	CPA024865
Cheryl Lynn Broadway	Examination	CPA024866
Kristian Shannon Clack	Examination	CPA024867
Shaoming Cheng	Examination	CPA024868

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Holly McMullen Collins	Examination	CPA024869
John Reid Collins	Examination	CPA024870
Allison C. Coulter	Examination	CPA024871
Ashley Justin John Dalnoot	Examination	CPA024872
Ann Izorah Donald	Examination	CPA024873
Tracey Bora Eum	Examination	CPA024874
Justin Ira Fuller	Examination	CPA024875
Elizabeth Langford Hansen	Examination	CPA024876
Anselm C. James	Examination	CPA024877
Haiying Jiang	Examination	CPA024878
Joshua Wall Jobe	Examination	CPA024879
Michael Timothy Knopf	Examination	CPA924880
Jian Liu	Examination	CPA024881
Virginia Davy Long	Examination	CPA024882
Sandra Catherine McCoy	Examination	CPA024883
Thomas C. McCoy	Examination	CPA024884
Patricia Jean Moore	Examination	CPA024885
Vera Kristin Ozmore	Examination	CPA024886
Jesus Ramon Rios Cedeno	Examination	CPA024887
Cynthia Denise Rodgers	Examination	CPA024888
Jens P. Schulz	Examination	CPA024889
Scott David Solana	Examination	CPA024890
Linsey J. St. Mary	Examination	CPA024891
Christine Marie Stengle	Examination	CPA024892
Richard B. Tomlinson	Examination	CPA024893
Efrain A. Vega	Examination	CPA024894
Ying Wang	Examination	CPA024895
Marcelina Lee Worsham	Examination	CPA024896
John Anthony Wozniak, II	Examination	CPA024897
Cynthia Bannis-Castro	Reciprocity	CPA024898
Tommy Lee Barnhart	Reciprocity	CPA024899
Howard Albert Cohn	Reciprocity	CPA024900
Robert Duane Beard	Reciprocity	CPA024901
Donald Raymond Braun	Reciprocity	CPA024902
Dorothy Sue Burns	Reciprocity	CPA024903
Michael J. Corcoran	Reciprocity	CPA024904
John Michael Downing	Reciprocity	CPA024905
Wallace Stephen Edge	Reciprocity	CPA024906
Johnna Norman Garner	Reciprocity	CPA024907
Christopher P. Grippa	Reciprocity	CPA024908
Harrell Mike Hane y	Reciprocity	CPA024909
Heyward Hydrick Harden	Reciprocity	CPA024910
John Reed Hickox	Reciprocity	CPA024911
Anna Maria Kessler	Reciprocity	CPA024912
Eric Konrad Kornegay	Reciprocity	CPA024913

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Karen Tate Lloyd	Reciprocity	CPA024914
John Thomas Pittman	Reciprocity	CPA024915
Charles Benjamin Robinson	Reciprocity	CPA024916
Todd R. Smith	Reciprocity	CPA024917
Carol A. Wilson	Reciprocity	CPA024918

The Board reviewed the following list of Registered Public Accountant licensees that were issued Certified Public Accountant licenses in accordance with HB55:

Name	Licensing Method	License No.
Henry Birnbrey	Legislation 7/1/05	CPA024785
Alan Burnham	Legislation 7/1/05	CPA024786
Billy L. Hale	Legislation 7/1/05	CPA024787
Peggy Webb Shirley	Legislation 7/1/05	CPA024788
Jerry Marvin Baston	Legislation 7/1/05	CPA024789
Ernest Franklin	Legislation 7/1/05	CPA024790
George W. Cox	Legislation 7/1/05	CPA024791
Billy Griffis	Legislation 7/1/05	CPA024792
Charlotte L. Parker	Legislation 7/1/05	CPA024793
Ralph C. McBride	Legislation 7/1/05	CPA024794
Ben Hill	Legislation 7/1/05	CPA024795
Ben M. Bennett	Legislation 7/1/05	CPA024796
Brian T. Leonard	Legislation 7/1/05	CPA024797
John W. Powell, Sr.	Legislation 7/1/05	CPA024798
Woodrow W. Davis, Jr.	Legislation 7/1/05	CPA024799
Jo Ann Cory	Legislation 7/1/05	CPA024800
Olan E. Chewning	Legislation 7/1/05	CPA024801
Mary Kay Hale	Legislation 7/1/05	CPA024802
Juli Pinnt Fitz	Legislation 7/1/05	CPAP24803
James B. Thomas	Legislation 7/1/05	CPA024804

The following applicants provided additional information regarding their applications and to appeal the Board's disapproval of their applications:

Michael B. Brown: After considering additional information provided, Mr. Maddocks made a motion to **reaffirm** the Board's previous decision to **disapprove** his application. Mr. Bates seconded the motion. The motion carried unanimously.

Allison C. Coulter: After considering additional information provided, Mr. Maddocks made a motion to **approve** her application. Ms. Williams seconded the motion. The motion carried unanimously.

Heyward H. Harden: After considering additional information provided, Mr. Bates made a motion to **approve** his application. Mr. Nichols seconded the motion. The motion carried unanimously.

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Jens P. Schulz: After considering additional information provided, Mr. Hill made a motion to **approve** his application. Mr. Johnson seconded the motion. The motion carried unanimously.

Firms:

Marine Harris: The Board reviewed a request for an extension until October 31, 2005 for completion of peer review requirements. Mr. Nichols made a motion to **approve** the request. Mr. Hill seconded the motion. The motion carried unanimously.

GHP Horwath, PC: The Board reviewed a request for waiver of the firm registration late fee. Mr. Bates made a motion to **approve** the request. Mr. Nichols seconded the motion. The motion carried unanimously.

Darryl A. James: The Board reviewed a request for an extension until December 31, 2005 for completion of peer review requirements. Mr. Nichols made a motion to **disapprove** the request. Mr. Hill seconded the motion. The motion carried unanimously.

Correspondence, Requests, and Inquiries:

Tom Ferguson: The Board reviewed correspondence received from Mr. Ferguson regarding an individual who is not licensed in Georgia. Mr. Hill made a motion to maintain the information for future consideration. Ms. Williams seconded the motion. The motion carried unanimously.

Edward Stockton: The Board reviewed a request to lift the suspension on his license. Mr. Nichols made a motion to lift the suspension on his license and change his license status to probation in accordance with terms of the Consent Order. Mr. Bates seconded the motion. The motion carried unanimously.

Investigative Report:

Mr. Skinner presented the following recommendations of the Enforcement Committee.

Mr. Maddocks made a motion to **approve** the Committee's recommendations. Mr. Nichols seconded the motion. The motion carried unanimously.

ACCT0053 – Close the case.
ACCT030049 – Close the case.
ACCT040027 – Close the case.
ACCT050104 – Close the case.
ACCT060003 – Close the case.
ACCT060004 – Close the case.
ACCT060005 – Close the case.

The Board heard a report from the following staff members:

The Board Attorney updated the Board and provided a written status report of cases and advice referred for action.

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The Executive Director updated the Board on the following items:

- Application review plan
- Newsletter
- Travel funding

Correspondence, Requests, Inquiries and Information Items:

David Phillip: The Board reviewed correspondence concerning work experience for licensure by reciprocity. The Board referred him to O.C.G.A. 43-3-6 and Rule - Chapter 20-3.

The Board reviewed a list of names and addresses of approved Peer Review Programs.

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

Policies:

The Board reviewed revisions to the Statements of Board Policy that deleted references to Registered Public Accountants. Mr. Maddocks made a motion to **approve** the revisions and readopt the policies. Mr. Johnson seconded the motion. The motion carried unanimously.

NASBA:

The Board reviewed the following information received:

- Regional Directors Focus Questions
- Quarterly Communications
- Center for the Public Trust Meeting
- Draft response to Rules 5-1 and 5-2

AICPA:

The Board reviewed the following information received:

- Computerized CPA Examination Report
- CPA Examination Testing Schedule

Other Business:

There was no further business and the meeting was adjourned at 12:04 p.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

Michael W. Skinner

Chairman

Mollie L. Fleeman

Mollie L. Fleeman

Division Director

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Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On August 25, 2005 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

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4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 25th day of August, 2005

Marie S. Urquhart
Notary Public